

# **TAXATION ORDINANCE**

## **Article I. General.**

The purpose of this Ordinance is to provide for the collection and payment of property taxes, both real estate and personal.

## **Article II. Collection and payment.**

### **Sec. 2-1. Quarterly due dates.**

All real estate and personal property taxes shall be paid on a quarterly basis. The second Friday in October, December, March and June are hereby designated as the quarterly due dates beginning with the 2007-08 tax year.

### **Sec. 2-2. Payments applied.**

Tax payments for real estate taxes are to be applied against outstanding or delinquent taxes that may be due on such property in chronological order beginning with the oldest unpaid tax payment. Payment of such outstanding or delinquent taxes is not to be applied to taxes due during a period for which an abatement request or appeal is as yet unresolved, unless there is written approval by the taxpayer to make such an application of the payment.

### **Sec. 2-3. Set-off method.**

Pursuant to Title 36, Section 905, M.R.S.A., the city treasurer is hereby authorized and directed to withhold payment of any moneys due and payable to any taxpayer, excluding the payroll check of any employee, to an amount not in excess of the unpaid taxes together with interest and costs.

### **Sec. 2-4. Rate of interest for abated taxes.**

A taxpayer who has paid an amount in excess of that finally assessed will be repaid the amount of the overpayment plus interest measured from the date of the overpayment to the date of the final assessment. The rate of interest shall be at a rate, reduced by four (4) percent, of the rate charged by the city for delinquent taxes. Such interest payment shall be subject to section 2-3.

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**APPROVED**

Waterville City Council  
June 19, 2007